IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CEA No.103 of 2006
Date of decision:12.10.2006

Commissioner of Central Excise Commissionerate, Chandigarh

....Appellant

versus

M/s Nidhi Pipes Limited, Bhankarpur-Mubarikpur Road, Dera Bassi, District Patiala.

....Respondent

CORAM: HON'BLE MR. JUSTICE ADARSH KUMAR GOEL
HON'BLE MR. JUSTICE RAJESH BINDAL

Present: Mrs. Daya Chaudhary, Assistant Solicitor General of India, for the appellant.

JUDGMENT:

1. This appeal has been preferred by the revenue proposing following substantial questions of law:-

> "Whether the manufacturer of final products is entitled to deemed credit, when the manufacturer supplier of inputs has not paid Central Excise duty but wrong certificate on the body of invoices about duty dischargement under Rule 96ZP(3) of Central Excise Rules, 1944 has been given by the manufacturer/supplier of inputs to meet the basic condition of Notification No.58/97-CE dated 30.8.1997?"

2. The Tribunal rejected application for rectification of its order dated 21.6.2005, following judgment of this Court in **Vikas Pipe v. Commissioner of C.EX.,Chandigarh-II,** 2003(158) ELT 680.

3. Since the impugned order of the Tribunal is based on judgment of this Court in **Vikas Pipe's** case (supra), we are unable to hold that any substantial question of law arises.

4. Learned counsel for the revenue seeks adjournment to file order of the Tribunal dated 21.6.2005 of which rectification was sought. The

appeal has been filed against the order of rectification and if the appellant wanted to file a copy of the main order, the same should have been done at the time of filing of appeal. We are of the view that no purpose will be served by adjourning the case on that ground.

5. Accordingly, the appeal is dismissed.

(Adarsh Kumar Goel)
Judge

October 12, 2006 (Rajesh Bindal)
'gs' Judge